

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>MAQUOKETA</div> <div>CITY OF MAQUOKETA, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16204900700000</div> <div>City of Maquoketa</div> <div>201 E. Pleasant Street</div> <div>Maquoketa, IA 52060</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,421,525		2,421,525	2,330,097
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,421,525		2,421,525	2,330,097
Delinquent property taxes		0		0	
TIF revenues		1,144,525		1,144,525	1,220,200
Other city taxes		686,753	133,058	819,811	827,759
Licenses and permits		17,109	0	17,109	19,126
Use of money and property		218,997	2,589	221,586	275,200
Intergovernmental		983,500	0	983,500	989,249
Charges for fees and service		690,814	2,109,461	2,800,275	2,062,531
Special assessments		0	0	0	
Miscellaneous		382,164	8,617	390,781	1,532,374
Other financing sources		1,874,206	733	1,874,939	2,227,392
Total revenues and other sources		8,419,593	2,254,458	10,674,051	11,483,928
Expenditures and Other Financing Uses					
Public safety		1,584,922	0	1,584,922	1,659,452
Public works		1,355,281	0	1,355,281	2,028,977
Health and social services		0	0	0	
Culture and recreation		1,105,483	0	1,105,483	1,566,101
Community and economic development		911,372	0	911,372	1,137,848
General government		602,952	0	602,952	585,070
Debt service		722,209	0	722,209	719,074
Capital projects		96,553	0	96,553	230,270
Total governmental activities expenditures		6,378,772	0	6,378,772	7,926,792
Business type activities		0	1,716,834	1,716,834	1,952,683
Total ALL expenditures		6,378,772	1,716,834	8,095,606	9,879,475
Other financing uses, including transfers out		1,464,521	379,354	1,843,875	2,197,922
Total ALL expenditures/And other financing uses		7,843,293	2,096,188	9,939,481	12,077,397
Excess revenues and other sources over (Under) Expenditures/And other financing uses		576,300	158,270	734,570	-593,469
Beginning fund balance July 1, 2014		5,782,685	1,889,500	7,672,185	4,855,173
Ending fund balance June 30, 2015		6,358,985	2,047,770	8,406,755	4,261,704
<div>Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 23,675 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 875,000	Other long-term debt	\$ 211,319	
Revenue debt		\$ 3,598,542	Short-term debt	\$ 0	
TIF Revenue debt		\$ 0	General obligation debt limit		\$ 15,312,593
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF MAQUOKETA							<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	1,585,894	666,679		168,952			2,421,525			2,421,525	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	1,585,894	666,679		168,952	0		2,421,525		T01	2,421,525	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	1,585,894	666,679		168,952	0	0	2,421,525			2,421,525	6					
7	TIF revenues			1,144,525				1,144,525		T01	1,144,525	7					
8	Other city taxes							0		T15	0	8					
9	Utility tax replacement excise taxes	219,019						219,019		T15	219,019	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax	68,561						68,561		T19	68,561	13					
14	Other local option taxes	399,173						399,173	133,058	T09	532,231	14					
15	TOTAL OTHER CITY TAXES	686,753	0	0	0	0	0	686,753	133,058		819,811	15					
16	Section B - LICENSES AND PERMITS	17,109						17,109		T29	17,109	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	1,802	152,241	977		2,188		157,208	2,589	U20	159,797	18					
19	Rents and royalties	61,744						61,744		U40	61,744	19					
20	Other miscellaneous use of money and property	45						45		U20	45	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	63,591	152,241	977	0	2,188	0	218,997	2,589		221,586	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants	9,083	29,111					38,194		B89	38,194	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	Total Federal grants and reimbursements	9,083	29,111	0	0	0	0	38,194	0		38,194	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MAQUOKETA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		638,557					638,557		C46	638,557	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	5,774	3,721					9,495		C89	9,495	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	5,774	642,278	0	0	0	0	648,052	0		648,052	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	206,483						206,483			206,483	63				
64	Library service		23,860					23,860		D89	23,860	64				
65	Township contributions	66,911						66,911		D89	66,911	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	273,394	23,860	0	0	0	0	297,254	0		297,254	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	288,251	695,249	0	0	0	0	983,500	0		983,500	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	692,053	A91	692,053	73				
74	Sewer							0	1,040,698	A8Ø	1,040,698	74				
75	Electric							0		A92	0	75				
76	Gas	17,426						17,426		A93	17,426	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	99,852						99,852		A81	99,852	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MAQUOKETA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	422,300						422,300		A61	422,300	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Fuel sales, miscellaneous charges and internal service fund	151,236						151,236	376,710		527,946	103
104	TOTAL CHARGES FOR SERVICE	690,814	0	0	0	0	0	690,814	2,109,461		2,800,275	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	280,866	11,645					292,511		U99	292,511	108
109	Deposits and sales/fuel tax refunds	5,106						5,106		U99	5,106	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	5,811	7,050					12,861		U30	12,861	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Other revenues	70,742	944					71,686	8,617		80,303	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	362,525	19,639	0	0	0	0	382,164	8,617		390,781	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MAQUOKETA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,694,937	1,533,808	1,145,502	168,952	2,188	0	6,545,387	2,253,725		8,799,112	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	30,170	161					30,331	733	NR	31,064	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	279,079	165,938		413,574	363,526		1,222,117			1,222,117	127				
128	Internal TIF loans and transfers in		338,879		136,000	146,879		621,758			621,758	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	309,249	504,978	0	549,574	510,405	0	1,874,206	733		1,874,939	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,004,186	2,038,786	1,145,502	718,526	512,593	0	8,419,593	2,254,458		10,674,051	132				
133												133				
134	Beginning fund balance July 1, 2014	1,249,226	2,992,732	176,418	296,135	1,068,174		5,782,685	1,889,500		7,672,185	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,253,412	5,031,518	1,321,920	1,014,661	1,580,767	0	14,202,278	4,143,958		18,346,236	136				
137												137				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014						CITY OF MAQUOKETA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	1,233,541	229,162					1,462,703		E62	1,462,703	2				
3	Purchase of land and equipment							0		G62	0	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation	16,888						16,888		E89	16,888	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	68,673	12,421					81,094		E24	81,094	13				
14	Purchase of land and equipment	18,243						18,243		G24	18,243	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation							0		E66	0	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	5,994						5,994		E32	5,994	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	1,343,339	241,583	0	0	0	0	1,584,922			1,584,922	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF MAQUOKETA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	306,074	493,478					799,552		E44	799,552	42
43	Purchase of land and equipment	9,544						9,544		G44	9,544	43
44	Construction		78,042					78,042		F44	78,042	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	45,870						45,870		E44	45,870	48
49	Traffic control safety — Current operation		11,866					11,866		E44	11,866	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	66,729	2,645					69,374		E44	69,374	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	108,195	3,885					112,080		E81	112,080	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	98,556						98,556		E01	98,556	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	129,739	658					130,397		E89	130,397	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	764,707	590,574	0	0	0	0	1,355,281			1,355,281	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF MAQUOKETA							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
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108												108
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF MAQUOKETA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation		294,542					294,542		E52	294,542	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	99,456	4,898					104,354		E61	104,354	127				
128	Purchase of land and equipment	23,947						23,947		G61	23,947	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation							0		E61	0	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	629,045						629,045		E61	629,045	135				
136	Other culture and recreation	40,089	13,506					53,595		E61	53,595	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	792,537	312,946	0	0	0	0	1,105,483			1,105,483	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	40,312	837					41,149		E89	41,149	143				
144	Purchase of land and equipment	58,436						58,436		G89	58,436	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation			811,787				811,787		E89	811,787	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	98,748	837	811,787	0	0	0	911,372			911,372	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF MAQUOKETA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	539,904	63,048					602,952		E23	602,952	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	539,904	63,048	0	0	0	0	602,952			602,952	176
177	Section G — DEBT SERVICE				714,819	7,390		722,209			722,209	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	714,819	7,390	0	722,209			722,209	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	General	120				49,291		49,411			49,411	184
185	Industrial Park					41,840		41,840			41,840	185
186	Quarry resurfacing		5,302					5,302			5,302	186
187	Subtotal Regular Capital Projects	120	5,302	0	0	91,131	0	96,553			96,553	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	120	5,302	0	0	91,131	0	96,553			96,553	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,539,355	1,214,290	811,787	714,819	98,521	0	6,378,772			6,378,772	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF MAQUOKETA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								523,936	E91	523,936	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								704,519	E80	704,519	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								4,266	E80	4,266	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF MAQUOKETA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation										E89 0	238
239	Purchase of land and equipment										G89 0	239
240	Construction										F89 0	240
241												241
242	Enterprise Debt Service										115,914 115,914	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Employee Health										368,199 368,199	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES										1,716,834 1,716,834	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,539,355	1,214,290	811,787	714,819	98,521	0	6,378,772	1,716,834		8,095,606	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE	254
255	Regular transfers out	290,151	477,612			75,000		842,763	379,354		1,222,117	255
256	Internal TIF loans/repayments and transfers out	8,000	138,879	474,879				621,758			621,758	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	298,151	616,491	474,879	0	75,000	0	1,464,521	379,354		1,843,875	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,837,506	1,830,781	1,286,666	714,819	173,521	0	7,843,293	2,096,188		9,939,481	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		3,201,574	35,254	299,842			3,536,670			3,536,670	264
265	Committed							0			0	265
266	Assigned					1,407,246		1,407,246			1,407,246	266
267	Unassigned	1,415,906	-837					1,415,069			1,415,069	267
268	Total Governmental	1,415,906	3,200,737	35,254	299,842	1,407,246	0	6,358,985			6,358,985	268
269	Proprietary								2,047,770		2,047,770	269
270	Total ending fund balance June 30, 2015	1,415,906	3,200,737	35,254	299,842	1,407,246	0	6,358,985	2,047,770		8,406,755	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,253,412	5,031,518	1,321,920	1,014,661	1,580,767	0	14,202,278	4,143,958		18,346,236	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF MAQUOKETA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	1,632,899

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,043,542	29U \$	39U \$ 139,000	49U \$	49U \$	49U \$ 1,904,542	49U \$	I91 \$ 55,821
2. Sewer utility	19U 1,780,000	29U	39U 88,000	49U	49U	49U 1,692,000	49U	I89 31,649
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. G.O. Notes	1,263,000		388,000	875,000				50,348
Parking Lot	19U	29U	39U	49U	49U	49U	49U	I89
10. Bond	2,000					2,000		
Capital Leases	19U	29U	39U	49U	49U	49U	49U	I89
11.	73,650		49,264				24,386	1,731
Loan	19U	29U	39U	49U	49U	49U	49U	I89
12.	212,138		25,205				186,933	
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	5,374,330	0	689,469	875,000	0	3,598,542	211,319	139,549

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	306,251,860	x .05 = \$	15,312,593

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$	23,675	8,406,755	8,430,430

REMARKS

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